

# **Exhibit C**

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to all cases.

MASTER DOCKET

18-md-2865 (LAK)

**PLAINTIFF SKAT'S REQUESTS FOR PRODUCTION  
OF DOCUMENTS REGARDING RELATED ENTITIES**

Pursuant to Rules 26 and 34 of the Federal Rules of Civil Procedure and Civil Rule 26.3 of the Local Rules of this Court, Plaintiff Skatteforvaltningen ("SKAT") propounds to Defendants in the above-captioned action listed in Schedule A these Requests for Production of Documents (the "Requests" and each a "Request"). The Defendants are to respond to the Requests fully and in accordance with the definitions and instructions set forth below on or before April 2, 2021, and produce the documents identified in response to the Requests at the office of

Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004  
Attn: Marc A. Weinstein (marc.weinstein@hugheshubbard.com) and  
John T. McGoey (john.mcgoey@hugheshubbard.com)

**INSTRUCTIONS**

1. Whenever necessary to bring within the scope of the Requests documents that might otherwise be construed to be outside their scope:

(a) the use of a verb in any tense shall be construed as the use of that verb in all other tenses;

(b) the use of a word in its singular form shall be deemed to include within its use the plural form as well;

(c) the use of a word in its plural form shall be deemed to include within its use the singular form as well;

(d) the connectives “and” and “or” shall be construed either disjunctively or conjunctively as necessary to bring within the scope of the discovery request all responses that might otherwise be construed to be outside of its scope; and

(e) the terms “all,” “any,” and “each” shall be construed as encompassing any and all.

2. Each paragraph of the Requests should be construed independently and no other paragraph shall be referred to or relied on for the purpose of limiting the scope of any Request.

3. Documents and things should be produced in full, without abbreviation or expurgation, regardless of whether You consider the entire document to be relevant or responsive.

4. A request for a document shall be deemed to include a request for all actual, proposed, or contemplated drafts or mark-ups thereof, revisions, modifications, or amendments thereto, and non-identical copies thereof, in addition to the document itself.

5. Documents and things not otherwise responsive to any of the Requests herein should be produced if such documents and things mention, discuss, refer to, or explain one or more documents and things called for by the Requests or are attached to a document or thing called for by the Requests.

6. Documents and things should be produced pursuant to Rule 34 of the Federal Rules of Civil Procedure as they are kept in the usual course of business or organized and labeled to correspond to the categories identified in these requests.

7. With respect to any document or thing responsive to the Requests that is withheld from production based on a claim of privilege, or for any other reason, describe such document by date, type (e.g., letter, memorandum, email, note), author, addressee, persons copied, general

subject matter, claimed ground for the withholding, and, if not apparent, the relationship of the author, addressee, and recipients to each other.

8. In the event that any requested document or thing is known to have existed and cannot now be located or has been destroyed or discarded, that document shall be identified by: the last known custodian, date of destruction or discard, the manner of destruction or discard, the reasons for destruction or discard, any efforts made to locate such documents, and a statement describing the document by contents, author, and recipients.

9. If You are unable fully to respond to any of the Requests, supply the information that is available and explain why Your response is incomplete, the efforts made by You to obtain responsive documents and things, and the source from which all responsive documents and things may be obtained, to the best of Your knowledge or belief.

10. Unless otherwise specified, the documents and things requested include the responsive documents and things in the actual or constructive possession, control, or custody of You or Your attorneys or agents.

11. The fact that a document has been or will be produced by another party (or non-party) does not relieve You of the obligation to produce Your copy of the same document, even if the two documents are identical in all respects.

12. Please provide documents as single-page black and white TIFFs, with document-level OCR, delimited (.DAT) document load file, LFP or OPT image load files, and metadata for the following fields: BegDoc, EndDoc, BegAttach, EndAttach, Subject, FileName, Sent Date, Created Date, Last Modified Date, Author, From, To, CC, BCC, Recipients, Custodian, FilePath, Parent, MD5, ConfidentialStamp, Text\_Path, and File\_Path.

13. Please provide separate copies of spreadsheets (Excel), presentations (PowerPoint) and database files in their native format. The produced file should be named with the Bates number of the first page of the corresponding TIFF production of the document (e.g., “ABC0000001.xls”).

14. These Requests are continuing and oblige You, pursuant to Rule 26(e) of the Federal Rules of Civil Procedure, to promptly produce additional documents or things that are acquired, discovered or come into existence at any time after the date of the initial production, including the time of hearing or trial.

### **REQUESTS FOR PRODUCTION**

#### **Request for Production No. 1:**

Bank account statements for any entity listed in Schedule B, for the period January 1, 2012 through the present.

#### **Request for Production No. 2:**

All documents related to the opening or closing of any bank account for any entity listed in Schedule B.

#### **Request for Production No. 3:**

All documents reflecting the conduct of any business, or provision of any services, by any entity listed in Schedule B, including but not limited to invoices or other requests or demands for payment for such business or services.

#### **Request for Production No. 4:**

All communications related to Requests Nos. 1 through 3.

Dated: New York, New York  
March 3, 2021

HUGHES HUBBARD & REED LLP

By: /s/ John T. McGoey  
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Marc A. Weinstein  
Neil J. Oxford  
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*Counsel for Plaintiff Skatteforvaltningen*

**Schedule A**

David Zelman  
Edwin Miller  
Joseph Herman  
Perry Lerner  
Robin Jones  
Ronald Altbach  
Albedo Management LLC Roth 401(K) Plan  
Ballast Ventures LLC Roth 401(K) Plan  
Bareroot Capital Investments LLC Roth 401(K) Plan  
Battu Holdings LLC Roth 401K Plan  
Cantata Industries LLC Roth 401(K) Plan  
Cedar Hill Capital Investments LLC Roth 401(K) Plan  
Crucible Ventures LLC Roth 401(K) Plan  
Dicot Technologies LLC Roth 401(K) Plan  
Eclouge Industry LLC Roth 401(K) Plan  
Fairlie Investments LLC Roth 401(K) Plan  
First Ascent Worldwide LLC Roth 401(K) Plan  
Fulcrum Productions LLC Roth 401(K) Plan  
Green Scale Management LLC Roth 401(K) Plan  
Keystone Technologies LLC Roth 401(K) Plan  
Limelight Global Productions LLC Roth 401(K) Plan  
Loggerhead Services LLC Roth 401(K) Plan  
Monomer Industries LLC Roth 401(K) Plan  
PAB Facilities Global LLC Roth 401(K) Plan  
Pinax Holdings LLC Roth 401(K) Plan  
Plumrose Industries LLC Roth 401K Plan  
Roadcraft Technologies LLC Roth 401(K) Plan  
Sternway Logistics LLC Roth 401(K) Plan  
Trailing Edge Productions LLC Roth 401(K) Plan  
True Wind Investments LLC Roth 401(K) Plan  
Tumba Systems LLC Roth 401(K) Plan  
Vanderlee Technologies Pension Plan  
Vanderlee Technologies Pension Plan Trust

**Schedule B**

Albedo Management LLC  
Ballast Ventures LLC  
Bareroot Capital Investments LLC  
Battu Holdings LLC  
Cantata Industries LLC  
Cedar Hill Capital Investments LLC  
Crucible Ventures LLC  
Dicot Technologies LLC  
Eclouge Industry LLC  
Fairlie Investments LLC  
First Ascent Worldwide LLC  
Fulcrum Productions LLC  
Green Scale Management LLC  
Keystone Technologies LLC  
Limelight Global Productions LLC  
Loggerhead Services LLC  
Monomer Industries LLC  
PAB Facilities Global LLC  
Pinax Holdings LLC  
Plumrose Industries LLC  
Roadcraft Technologies LLC  
Sternway Logistics LLC  
Trailing Edge Productions LLC  
True Wind Investments LLC  
Tumba Systems LLC  
Vanderlee Technologies LLC